

**JAMES T. WARD as
Chapter 7 Bankruptcy Trustee for
INDUSTRIAL FUEL COMPANY, INC.**

V.

Defendant.

of the Magistrate Judge's Memorandum and Recommendation. M & R 7. The time for filing objections has passed and no objections have been filed by either party in this matter.¹

After a careful review of Magistrate Judge Horn's Memorandum and Recommendation, the Court finds that his findings of fact are supported by the record and his conclusions of law are consistent with and well supported by current case law. See Orpiano v. Johnson, 687 F.2d 44, 47 (4th Cir. 1982) (holding that only a careful review is required in considering a memorandum and recommendation absent specific objections.) Accordingly, the Court hereby accepts the Memorandum and Recommendation of Magistrate Judge Horn and adopts it as the final decision of this Court for all purposes relating to this case.

IT IS, THEREFORE, ORDERED that Plaintiff's Motion to Remand is hereby **DENIED**, and that Defendant's Motion for Leave to Amend its Notice of Removal is hereby **GRANTED**.

Signed: March 3, 2008



Richard L. Voorhees
United States District Judge



¹Plaintiff did file a Motion to Remand or Refer to Bankruptcy Court and Memorandum in Support within the time-frame for objections. Documents ##30-31. However, in that Motion, Plaintiff does not raise any objections to the M&R. Rather, Plaintiff moves the court *in light of the M&R* to now remand or refer this matter to Bankruptcy Court in the Western District of North Carolina. Def. Mem. Bk. Remand 2. The Court will address this Motion in its subsequent Order regarding the proper venue for this action.